MS-5

P) + 10/16/12

## FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >	Town of Stratham	
Enter Calendar Reporting Year Here > (January 1 to December 31)	2011	
Enter Optional Reporting Year Here >	n/a	<del></del>
(July 1 to June 30)	iva	<del>_</del> _
(10), 1 to 14110 50,		
DOES THE CONNECT ASCORDED OR SOME EXPENDITURES AS A DO MILETARY PLANS ( CLERTAL PROJECT PURES?	R Enter Yes or No in box above	e & see instructions.
Enter town or city name in cell C5 and cal	lendar reporting year for this	report in C7 (optional reporting year in cell C9).
In cell C12 enter yes if the municipality ac	counts for some expenditure	es as proprietary or capital project funds.
	State of New Hampshire De	partment of Revenue Administration
	Municipal Services Division	
	P.O. Box 487	
	Concord, NH 03302-0487	
_	Telephone: (603) 230-5090	
Return Completed Report I	By April 1 For Calendar Fiscal Yea	r and By September 1 for Optional Fiscal Year
	GOVERNING BODY (S	FI FCTMEN)
Date Signe		
*		in this report and to the best of any baller it is true, correct and complete.
		and the desiration of the contract and complete.
		The state of the s
	<u> </u>	
	_	10 hours All 14
Under penalties of perjury, I declare that I have examined the info than the city/town officials, this declaration is based on all informs	PREPARER ormation contained in this report and to attorn of which the preparer has knowled	the best of my belief it is true, correct and complete, (if prepared by a person other
Preparer (Please print or type)		Signature
Bernerd, Johnson & Co., P.C.		menn
Regular Office Hours		Email address
9:00am - 5:00pm		rjohnson@bernardjohnson.com
FOR DRA USE ONLY		MUNICIPAL SERVICES DIVISION
		P.O. BOX 487, CONCORD, NH 03302-0487
RECEIVED	)	(603)230-5090
OCT 15 2012		
NH DEPT OF REV ADM	AIN	110 =
MUNICIPAL SERVICE		MS-5

Rev. 04/12

		Reporting Year =	2011	OP FY Reporting Year =
1	2	3	4	5
·		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#		Final MS-2	Expiain Below	
4130-4139	Executive	161,373		159,420
4140-4149	Election,Reg.& Vital Statistics	5,575		5,112
4150-4151	Financial Administration	352,491		356,636
4152	Property Assessment		-	
4153	Legal Expense	40,000		35,193
4155-4159	Personnel Administration	806,763		717,662
4191-4193	Planning & Zoning	211,619		207,904
4194	General Government Buildings	119,346		109,825
4195	Cemeteries	31,892		19,619
4196	Insurance	78,5 <del>44</del>		78,544
4197	Advertising & Regional Assoc.			
4199	Other General Government			133,976
				TWO Programs of the Second Sec
4210-4214	Police	851,628		818,299
4215-4219	Ambulance			
1220-4229	Fire	149,390		118,364
1240-4249	Building Inspection			
1290-4298	Emergency Management	14,700		5,983
4299	Other (Incl. Communications)	20,700		11,218
(明) (表) (5) (5)			The state of the s	
301-4309	Airport Operations		to tellera a grant a g	real Control in the second section (1982), in the second s
	्रियों का कुमार पुरस्का के दे के कि			

547,664

7,000

64,800

622,848

4311

4312

4313

4316

4319

4321

4323

4324 4325

4326-4329

Administration

Street Lighting

Administration

Solid Waste Collection

Solid Waste Disposal

Solid Waste Facility Clean-up

Sewage Coll. & Disposal & Other

Bridges

Other

Highways & Streets

Acct.#	Explanation for "Other Authorizations" (Column 4)			
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)			

515,895

7,074

26,800

601,927

	Financial Report of the Budge	Reporting Year =	Fown of Stratham 2011	OD EV Banadina V
1	2	3	4	OP FY Reporting Year =
		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#	as a superior of the superior	Final MS-2	Explain Below	expenditures
ing and the second seco			See S. Configuration See Section	** Car Car Car Car Representations of
4331	Administration		Salah Baran Salah Baran Salah Baran Ba	
4332	Water Services			
4335-4339	<del></del>			
i ja	A STATE OF THE STA			Section 1997 The Sectio
	1967年19月1日 医基础 安全			
4351-4352	Admin. and Generation	indiana and a second of the second	AL MALO	a language of the state of the
4353	Purchase Costs			<del></del>
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
			្ទីពី ។ ខ្លួនទំនួនជា ខ្លួន ។	ী নাগানিক কা পর বিকেশ সমূহদালা হাস সভি
<b>4</b> 411	Administration	500	<u> Miller (n. 1917) – Art</u> (n. 1918) – Lie	ude 20 julius i de la compansión subdet
4414	Pest Control	60,000		60,000
415 <del>-44</del> 19	Health Agencies & Hosp. & Other	47,398		46,538
		The state of the s		40,000
441-4442	Administration & Direct Assist.	36,500		6,732
4444	Intergovernmental Welfare Pyrnts			0,702
445-4449	Vendor Payments & Other		· · · · · · · · · · · · · · · · · · ·	
			to the second second	han en man skall het het fild
75 I.E.		Andrew Control	A Land Mark	
520-4529	Parks & Recreation	80,779		165,211
550-4559	Library	373,669		369,957
4583	Patriotic Purposes	1,035		1,803
4589 ************************************	Other Culture & Recreation	94,528		0
611-4612	Admin.& Purch. of Nat. Resources	1,800	Carried N. P. (No. 1) and Stoney	
4619	Other Conservation	7,850		1,645 7,037
		.,,==		7,037
531-4632	Redevelopment and Housing			
851-4659	Economic Development	9,250		

Acct.#	Explanation for "Other Authorizations" (Column 4)  (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

489,000

296,234

40,577

489,000

295,546

38,753

4711

4721

4723

4790-4799 Other Debt Service

Princ.- Long Term Bonds & Notes

Interest-Long Term Bonds & Notes

Int. on Tax Anticipation Notes

MS-5	Financial Report of the Budget -	Town/City of	Town of Stratham	
		Panartina Vasc -	2044	_

		Reporting Year =	2011	OP FY Reporting Year =
1	2	3	4	5
		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#		Final MS-2	Explain Below	
4901	Land	1,081,500	2,363,663	2,524,916
4902	Machinery, Vehicles & Equipment	139,000		36,432
4903	Buildings	34,500	14,220	195,250
4909	Improvements Other Than Bidgs.	252,000	123,637	399,335
4912	To Special Revenue Fund			704
4913	To Capital Projects Fund		·	
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			25,000
4916	To Expend.Trust Fund - not #4917	20,000		71,531
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			3,200
4919	To Fiduciary Funds			
			CONTRACTOR SERVICES	A MARKET HER
4931	Taxes Assessed for County			1,198,645
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			14,538,122
4934	Taxes Assessed for State Educ.			2,743,567
4939	Payments to Other Governments			
Less Propr	osay Funda, Special Revenue Funda, or Captal Project Funda			
		25,630,275	2,501,520	27,150,887

	Explanation for "Other Authorizations" (Column 4)
Acct#	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4901	Conservation land gesement
4903	Prior year non-tapaing appropiation - Library improvements
4909	Prior year non-lapaing appropriation. Office technology and Parking lot improvements

NH law requires all municipatives to gross appropriate. Full disclosure of flose appropriations and dissetting represent are required on this report.

Those amounts accounted for in proprietary or other hands are subtracted from this report for purposes of general fund belong sheet disclosure.

NOTE: See Page 10 for revolving funds and the municipality's sudded insercials for more internation on proprietary funds, special revenue funds, or expital project funds.

-5 Fina	ancial Report of the Budget - Town/	City of	Town of 5	Stratham
			2011	Reporting Year
1 5			n/a	Op FY Reporting Year
et.#	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues	
110 Prop	erty Taxes (commitment less overlay)		22,534,716	7
20 Land	Use Change Taxes - General Fund			1
121 Land	Use Change Taxes - Conservation Fund		41,000	1
180 Resi	dent Taxes			1
185 Timb	er Taxes	245	245	1
86 Payn	nent in Lieu of Taxes			
87 Exce	ıvation Tax (\$.02 cents per cu yd)			
39 Othe	r Taxes			]
90 Interd	est & Penalties on Delinquent Taxes	111,000	148,248	]
ad a feri di pogla	ntory Penalties			]
مستحربته المستحد				
	ness Licenses & Permits	35,300	56,095	]
	r Vehicle Permit Fees	1,260,000	1,271,904	]
	Ing Permits		116,174	]
	r Licenses, Permits & Fees	126,574	126,574	]
	Federal Government	5,000	2,449	]
and the late	THE STATE OF THE S			
	ed Revenues			]
	s & Rooms Tax Distribution	324,069	324,069	]
	way Block Grant	172,965	172,965	1
	or Pollution Grant			[
	ing & Community Development			1
	& Federal Forest Land Reimbursement			
	Control Reimbursement	<u> </u>		
	r (Including Railroad Tax)	111		ĺ
	Other Governments	·····································	1,059,691	ļ
		450,000		
	ne from Departments	150,000	82,379	
	Charges	24,000	21,926	
author to as a co	Office Control of the	CONTRACTOR OF THE STATE OF THE		
	of Municipal Property	9,000		
3509 Other	st on Investments	1,400	2,178	The income
		40,000	59,269	
	Special Revenue Funds	8 950		NOTE: NH law require
	Capital Projects Funds	8,950	46 044	gross appropriate. Ful
	Enterprise Funds		16,814	appropriations and off
	r - (Offset)			required on this repor accounted for in prop
	r - (Offset)		<del></del>	are subtracted from the
	ic - (Offset)		<u> </u>	of general fund balance
	rt - (Offset)		······································	See the municipality's more information on a
	Capital Reserve Funds			special revenue funds
	Trust & Fiduciary Funds	6,000		funda. Also see supple
	fers from Conservation Fund			pace 10
	The second secon			
34 Proce	eds from Long Term Bonds & Notes	685,000	1,430,000	ps to 1.65 VM 19.5 To Skill
SCHOOLSKY 1-1201	UK, SCHOOL FRENCH LINES, ST. CAPIES PROJECT		1,-30,000	
	Take of the state			
		0.050.044	07.400.000	

27,466,696

2,959,614

General Fund Balance Sheet for Town/City of	or Ont	Town of Stratham lonal Reporting Year =	2011	
TO THE PROPERTY OF THE PROPERT	OI Opt	ional Reporting Year =	n/a	
a. Cash and equivalents	1010	9,912,096	8,756,512	
b. Investments	1030	3,012,000	0,700,012	
c. Restricted Assets				
d. Taxes receivable	1080	1,012,796	1,359,976	
e. Tax liens receivable	1110	340,377	260,188	/
. Accounts receivable	1150	1	200,100	
g. Due from other governments	1260		92,504	
n. Due from other funds	1310		<u> </u>	
. Other current assets	1400			
. Tax deeded property (subject to resale)	1670	18,300	18,300	
			10,487,480	
			, , , , , ,	
. Warrants and accounts payable	2020	34,821	67,889	
. Compensated absences payable	2030			
. Contracts payable	2050			
. Due to other governments	2070			,
e. Due to school districts	2075	8,265,587	8,550,621	V
Due to other funds	2080			
. Deferred revenue	2220			
n. Notes payable - Current	2230			
. Bonds payable - Current	2250	1,430,000		
Other payables	2270			
		9,730,408	8,618,510	
Nonspendable Fund Balance	2440		W-W-	
. Restricted Fund Balance	2450			
. Committed Fund Balance	2460			,
. Assigned Fund Balance	2490	216,095	355,442 1,513,528 1,868,970	/,
. Unassigned Fund Balance	2530	1,337,066	1,513,528	<b>V</b> 0
		1,553,161	1,868,970	
		11,283,569	10,487,480	

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund.

See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

M\$-5	RECONCILIATION (to assist in balance sheet preparation)	<u>i</u>	
agrican and man			
			of other over production
	Total Revenues From Page 5	27,466,696	
	Less Expenditures From Page 4	27,150,887	
	Increase (decrease)	315809	
		<u> </u>	
	Ending Fund Equity From Balance Sheet	1,868,970	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	1,553,161	
	Increase (decrease)	315809	
罐 表際行		Marin Service Marine House	
		And the second	
1. School c	district liability at bog. of year (From belance sheet Acct # 2075, column b)	: 	<b>8,266,587</b> _ <b>v</b>
2. ADD: Sc	School district assessment for current year		17 281 <b>689</b>
3. TOTAL	LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		25,547,276
4. SUBTR/	RACT: Payments made to school district	<	15,996,655 >
	(To belance sheet Acct # 2075, column c)		8,550,621
**************************************			
			Carlotte Anna Carlotte
1, Short-ter	erm (TANS) debt at beginning of year s	S	
2. ADD; Ne	lew issues during current year		
3. SUBTR/	tACT; Issues retired during current year	۲	- 1
4. Short-ter	erm (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		-
a Ráide I	Note: BAN to be refinanced with long-term bonds		
"SAMP	PLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALI	ITY'S ACTU	AL FIGURES**

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
	i signapinja izabe	The state of the s	and the
	Shire one day set in		ាំ បានសំនាំ
Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	(a)	(b)	(c)
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)			
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)		看到其情	
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)			
ESTIMATED ALLDWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section line2)			
i. Excess of estimate (Add to revenue on page 5)		_	1 -
*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year).			
**The amount in column c will go into line 1(b) for next year's worksheet.			
	Constitution of		
		(6)	
. Uncollected, end of year			
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	<b>↓</b> _	<b>1</b>	Ţ
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)			

<sup>\*\*</sup>SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES\*\*

Financial Report of the Budget

#84

dget Town of Stratham

96,000 1,430,000 250,000 \$ 3,250,000 3,765,000 489,000 \$ 8,501,000 Bonds o/s at end of year 14,000 225,000 retired this Bonds Хеа = issued this Bonds ě ε \$ 000,066,8 \$ 3,500,000 3,990,000 1,430,000 at beginning Bonds a/s of year 12/31/2012 Date of final payment 3.75% 07/01/2028 4.75% 12/01/2015 3.25% 01/01/2024 2.97% Interest rate ê 250,000 14,000 225,000 1,430,000 installment Annua \$ 5,000,000 Safety complex 140,000 Improvements 1,430,000 Conservation Purpose 2011 4,444,000 Fire house \$ 9,584,000 obligation Original 2003 Serial Bonds 2007 Serial Bonds 2006 Serial Bonds Bond Anticipation Note Description TOTAL € Remarks

## Supplemental Page Revolving Funds and Conservation Funds

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

Name of Fund	Revenues	Expenditures	Balance Remaining in Fund
Police details	62,077	63,014	\$ 68,301
Stratham Hill Park Assoc.	5,207	2,641	23,028
Recreation	209,219	253,559	73,655
Land conservation	29,663	66,915	405,814
		00,010	400,614
			· ·
<u> </u>			
-			
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	· · · · · · · · · · · · · · · · · · ·		
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		<del></del>	